



Trustees' Financial Summary

FY2015-16

Submit ID: 0588-12766775

32 Missoula County

0588 Lolo Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Linda Tarno **Phone #:** (406) 273-0451

(Signature)

(Date)

Chair, Board of Trustees: Clint Arneson

(Signature)

(Date)

County Superintendant Erin Lipkind

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	MAC	STATE	FY)^	
002	MISSOULA ELECTRIC COOP	LOCAL		
003	QZAB	LOCAL		
007	CSCT MEDICACE PASS THROUGH	LOCAL		
016	Google	LOCAL		
020	Insurance Settlement	LOCAL		
031	EXXON Grant	LOCAL		
040	Heman Foundation - Technology Grant	LOCAL		
041	Heman Foundation - Nurse	LOCAL		
042	Heman Foundation - MBI	LOCAL		
043	Heman Foundation - Smartboards	LOCAL		
044	Heman - Advanced Learning	LOCAL		
077	Leslie Univeristy	LOCAL	fy 07	
136	Gifted and Talented	STATE		State
145	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL		84.367
146	Title II Part A	FEDERAL		84.367
216	Small Rural School Achievement Program	FEDERAL	s358a111220	358
314	Title I Improving Basic Programs	FEDERAL		84.010A
315	Title I Improving Basic Programs	FEDERAL		84.010A
316	Title I Improving Basic Programs	FEDERAL		84.010A
776	IDEA Part B (Trans from Coop)	FEDERAL		84.027A

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	730,852.67	41,083.74		341.20
02	Taxes Receivable - Real and Personal (120-149)	26,853.86	2,587.42		
03	Taxes Receivable - Protested (150-159)	241.86	23.55		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	757,948.39	43,694.71		341.20
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	428.92			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	428.92			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	27,095.72	2,610.97		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	250,133.86			613.64
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	480,289.89	41,083.74		(272.44)
52	TOTAL FUND BALANCE/EQUITY	730,423.75	41,083.74		341.20
53	TOTAL LIABILITIES AND FUND BALANCE	757,948.39	43,694.71		341.20

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	719.06	254,129.33	315,048.44	15,876.13
02	Taxes Receivable - Real and Personal (120-149)	3,062.74			749.38
03	Taxes Receivable - Protested (150-159)	30.32			6.71
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			16,983.45	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,812.12	254,129.33	332,031.89	16,632.22
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	3,093.06			756.09
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			10,954.96	
48	Fund Balance for Budget	719.06	254,129.33	321,076.93	15,876.13
52	TOTAL FUND BALANCE/EQUITY	719.06	254,129.33	332,031.89	15,876.13
53	TOTAL LIABILITIES AND FUND BALANCE	3,812.12	254,129.33	332,031.89	16,632.22

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				43,752.39
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				43,752.39
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				43,752.39
52	TOTAL FUND BALANCE/EQUITY				43,752.39
53	TOTAL LIABILITIES AND FUND BALANCE				43,752.39

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
		(28)	(29)	(45)	(50)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	151,064.38	308,558.40		49,624.91
02	Taxes Receivable - Real and Personal (120-149)	1,366.11	13.77		74.50
03	Taxes Receivable - Protested (150-159)	12.52			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	152,443.01	308,572.17		49,699.41
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,378.63	13.77		74.50
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	12,618.30			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	138,446.08	308,558.40		49,624.91
52	TOTAL FUND BALANCE/EQUITY	151,064.38	308,558.40		49,624.91
53	TOTAL LIABILITIES AND FUND BALANCE	152,443.01	308,572.17		49,699.41

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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	0.17	104,144.15		
02 Taxes Receivable - Real and Personal (120-149)		297.99		
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	0.17	104,442.14		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)		297.99		
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	0.17	104,144.15		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	0.17	104,144.15		
53 TOTAL LIABILITIES AND FUND BALANCE	0.17	104,442.14		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	51,335.10			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	51,335.10			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)	51,335.10			
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	51,335.10			
53	TOTAL LIABILITIES AND FUND BALANCE	51,335.10			

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		5,912.22	39,904.37	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		5,912.22	39,904.37	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		5,912.22	39,904.37	
52	TOTAL FUND BALANCE/EQUITY		5,912.22	39,904.37	
53	TOTAL LIABILITIES AND FUND BALANCE		5,912.22	39,904.37	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	161,958.97	17,849.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	161,958.97	17,849.56		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	72,436.53	17,849.56		
25	Other Current Liabilities (621-679)	89,522.44			
35	TOTAL LIABILITIES	161,958.97	17,849.56		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	161,958.97	17,849.56		



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Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,039,175.26	1,017,357.63
1112	District Levy - Personal Property	2,178.97	10,539.22
1113	District Levy - Heavy Motor Vehicles	0.00	376.14
1114	District Levy - Pers Prop/Mobile Homes	9,840.91	15,662.06
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	44,960.21	24,855.18
1190	Penalties and Interest on Taxes	4,534.10	2,780.06
1510	Interest Earnings	2,192.24	3,795.56
1900	Other Revenue from Local Sources	2,472.31	1,862.41
3110	Direct State Aid	1,646,773.25	1,664,155.74
3111	Quality Educator	146,016.00	151,291.80
3112	At Risk Student	20,510.98	20,730.54
3113	Indian Education For All	13,158.00	13,112.64
3114	American Indian Achievement Gap	2,800.00	3,280.00
3115	State Spec Ed Allowable Cost Pymt to Districts	186,116.09	220,846.53
3116	Data For Achievement	9,675.00	12,560.00
3118	Natural Resource Development	11,735.18	18,682.81
3120	State Guaranteed Tax Base Aid	962,595.84	982,453.68
3444	State School Block Grant	80,243.97	80,243.97
3446	SB96 Block Grant Reimbursement	6,438.92	0.00
6100	Material Prior Period Revenue Adjustments	-2,634.20	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,188,783.03	4,244,585.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,676,606.43	1,587,076.19	
			2XX Personal Services - Employee Benefits	329,935.95	308,326.26	
			3XX Purchased Professional and Technical Services	35.75	1,684.01	
			5XX Other Purchased Services	33,765.95	23,963.66	
			6XX Supplies and Materials	135,666.57	125,484.44	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	95,082.54	109,070.58	
			2XX Personal Services - Employee Benefits	6,658.30	13,200.08	
			5XX Other Purchased Services	1,845.87	801.33	
			6XX Supplies and Materials	6,761.13	8,850.76	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	75,606.00	158,275.41	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	9,300.01	19,956.85
			3XX Purchased Professional and Technical Services	3,550.50	0.00
			4XX Purchased Property Services	2,860.00	0.00
			5XX Other Purchased Services	3,118.66	622.77
			6XX Supplies and Materials	70,874.26	43,902.55
			7XX Property and Equipment Acquisition	10,850.00	0.00
			810 Dues and Fees	160.00	0.00
			8XX Other Expenditures	0.00	250.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	123,025.18	127,811.94
			2XX Personal Services - Employee Benefits	8,066.60	8,831.64
			3XX Purchased Professional and Technical Services	0.00	600.00
			5XX Other Purchased Services	26,418.11	29,872.73
			6XX Supplies and Materials	2,375.58	1,989.61
			810 Dues and Fees	1,141.00	518.75
			8XX Other Expenditures	30,610.72	38,547.94
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	239,263.23	273,390.06
			2XX Personal Services - Employee Benefits	62,358.00	39,098.49
			5XX Other Purchased Services	25,385.80	14,485.49
			6XX Supplies and Materials	4,552.98	2,035.95
			810 Dues and Fees	1,257.08	278.00
			8XX Other Expenditures	0.00	850.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	70,291.69	80,725.26
			2XX Personal Services - Employee Benefits	23,855.71	22,321.44
			5XX Other Purchased Services	3,468.40	3,182.18
			6XX Supplies and Materials	11,581.12	14,574.24
			810 Dues and Fees	250.00	250.00
			8XX Other Expenditures	500.00	1,000.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	181,478.39	195,787.47
			2XX Personal Services - Employee Benefits	67,844.86	71,367.37
			3XX Purchased Professional and Technical Services	93.00	31,769.24
			4XX Purchased Property Services	152,918.65	164,373.12
			5XX Other Purchased Services	11,781.49	12,093.50
			6XX Supplies and Materials	49,133.15	45,859.14
			7XX Property and Equipment Acquisition	0.00	5,695.00
			810 Dues and Fees	254.00	105.00
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	279,766.07	289,165.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	91,680.08	59,731.07
			5XX Other Purchased Services	431.35	0.00
			6XX Supplies and Materials	16,540.74	31,803.97
		222X Educational Media Services			
			6XX Supplies and Materials	79.99	91.89
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	90,030.54	106,448.89
	316 Data For Achievement				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	5,671.50	710.70
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			5XX Other Purchased Services	403.62	90.40
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	17,110.36	15,189.14
			2XX Personal Services - Employee Benefits	103.23	110.32
			5XX Other Purchased Services	0.00	12.95
			6XX Supplies and Materials	5,527.05	7,183.88
	910 Food Services				
		31XX Food Services			
			2XX Personal Services - Employee Benefits	39,790.13	34,663.45
			4XX Purchased Property Services	448.40	0.00
			5XX Other Purchased Services	20.00	492.71
			6XX Supplies and Materials	28,343.76	59,650.58
			7XX Property and Equipment Acquisition	0.00	20,200.00
			810 Dues and Fees	230.50	0.00
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	10,743.00
	136 Gifted and Talented				
		1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction			
			6XX Supplies and Materials	0.00	49.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,136,759.98</u>	<u>4,225,216.39</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					634,850.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,244,585.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,225,216.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	250,133.86	Less Last Year	173,930.06	(4b)	76,203.80	
					76,203.80	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					730,423.75	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	113,756.42	101,451.17
	1112 District Levy - Personal Property	257.13	1,129.30
	1113 District Levy - Heavy Motor Vehicles	0.00	36.62
	1114 District Levy - Pers Prop/Mobile Homes	1,039.60	1,631.69
	1190 Penalties and Interest on Taxes	467.08	270.29
	1510 Interest Earnings	84.09	127.88
	2220 County On-Schedule Trans Reimb	4,983.08	6,418.46
	3210 State On-Schedule Trans Reimb	4,983.09	6,418.48
	3444 State School Block Grant	3,272.90	3,272.90
	3446 SB96 Block Grant Reimbursement	717.10	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		129,560.49	120,756.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	53,468.87	53,947.17
			2XX Personal Services - Employee Benefits	8,820.39	6,463.40
			5XX Other Purchased Services	662.20	715.20
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			2XX Personal Services - Employee Benefits	0.00	6.19
			5XX Other Purchased Services	52,675.46	61,372.67
			6XX Supplies and Materials	1,084.00	573.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				116,710.92	123,077.63



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						43,404.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						120,756.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						123,077.63 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						41,083.74 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1190 Penalties and Interest on Taxes	17.72	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	-17.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>17.72</u>	<u>-17.72</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance						17.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						-17.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1621 Lunch Sales	83,694.22	78,657.01	
	3220 State Food Services Match	898.32	341.20	
	4550 Federal Child Nutrition	137,037.77	112,481.63	
	6100 Material Prior Period Revenue Adjustments	0.00	914.21	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		221,630.31	192,394.05	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	146,005.67	156,448.39
			4XX Purchased Property Services	0.00	4,498.48
			5XX Other Purchased Services	0.00	477.50
			6XX Supplies and Materials	73,743.53	31,115.05
			810 Dues and Fees	0.00	230.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				219,749.20	192,769.92

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						103.43 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						192,394.05 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						192,769.92 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	613.64	Less Last Year	0.00	(4b)	613.64
						613.64 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						341.20 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	102,734.81	129,567.73
	1112 District Levy - Personal Property	0.84	1,120.55
	1113 District Levy - Heavy Motor Vehicles	0.00	47.17
	1114 District Levy - Pers Prop/Mobile Homes	123.65	1,723.12
	1190 Penalties and Interest on Taxes	108.33	259.52
	1510 Interest Earnings	118.36	216.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		103,085.99	132,934.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	0.00	780.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	86,328.21	93,520.00
			2XX	Personal Services - Employee Benefits	24,892.24	45,700.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					111,220.45	140,000.00

Schedule Of Changes Worksheet						Fund Code 13
Beginning Fund Balance						7,784.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						132,934.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						140,000.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						719.06 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	554.78	961.29
	2240 County Retirement Distribution	510,991.75	521,584.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		511,546.53	522,545.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	265,350.50	245,162.09	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	15,410.98	17,046.00	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	14,548.09	24,248.95	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	18,514.56	18,924.83	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	39,215.92	63,896.94	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	10,368.63	11,795.01	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	26,102.45	28,430.96	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	7,562.47	6,739.10	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	56,619.84	54,379.69	
		62XX	Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	17,942.30	15,844.10	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	3,808.28	3,949.80	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	0.00	179.68	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,823.82	2,491.99	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	20,018.34	21,828.66	
001	MAC					
	170	Distance Learning				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	559.38	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				498,286.18	515,477.18	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					247,060.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					522,545.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					515,477.18	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					254,129.33	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
001 MAC		
	3357 Montana Administrative Claiming Reimbursement	21,226.41
	5200 Sale or Compensation for Loss of Assets	612.46
002 MISSOULA ELECTRIC COOP		
	1920 Contributions/Donations from Private Sources	1,500.00
007 CSCT MEDICACE PASS THROUGH		
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	307,355.80
031 EXXON Grant		
	1920 Contributions/Donations from Private Sources	500.00
043 Heman Foundation - Smartboards		
	1920 Contributions/Donations from Private Sources	50,000.00
044 Heman - Advanced Learning		
	1920 Contributions/Donations from Private Sources	3,000.00
136 Gifted and Talented		
	3600 State Gifted & Talented Reimbursement	2,775.00
145 Title II, Part A, Teacher/Principal Train/Recruit		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,987.00
146 Title II Part A		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	49,888.00
216 Small Rural School Achievement Program		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	14,149.00
315 Title I Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	26,712.00
316 Title I Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	122,901.00
776 IDEA Part B (Trans from Coop)		
	5700 Resources Transferred from Other School Districts or Cooperatives	82,448.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		686,054.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
001 MAC					
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
			6XX Supplies and Materials		0.17
			001 Subtotal		0.17



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
002	MISSOULA ELECTRIC COOP				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		6XX Supplies and Materials			657.00
			002 Subtotal		657.00
007	CSCT MEDICACE PASS THROUGH				
	280 Special Education - Local and State				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services			263,464.60
			007 Subtotal		263,464.60
031	EXXON Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services			108.48
			031 Subtotal		108.48
136	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,325.00
		2XX Personal Services - Employee Benefits			399.38
			136 Subtotal		2,724.38
145	Title II, Part A, Teacher/Principal Train/Recruit				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX Personal Services - Salaries			2,520.00
		2XX Personal Services - Employee Benefits			467.04
			145 Subtotal		2,987.04
146	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
		1XX Personal Services - Salaries			36,008.28
		2XX Personal Services - Employee Benefits			13,879.72
			146 Subtotal		49,888.00
216	Small Rural School Achievement Program				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
		1XX Personal Services - Salaries			10,445.87
		2XX Personal Services - Employee Benefits			3,703.13
			216 Subtotal		14,149.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
314	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			6XX Supplies and Materials		12.87
			314 Subtotal		12.87
315	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		16,112.66
			2XX Personal Services - Employee Benefits		4,758.32
			315 Subtotal		20,870.98
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		77,871.97
			2XX Personal Services - Employee Benefits		33,935.97
			6XX Supplies and Materials		3,629.56
		21XX	Support Services - Students		
			6XX Supplies and Materials		329.64
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		3,000.00
			5XX Other Purchased Services		5,815.24
			316 Subtotal		124,582.38
776	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		70,698.00
			2XX Personal Services - Employee Benefits		11,750.00
			776 Subtotal		82,448.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					561,892.90



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					299,465.12	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					686,054.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					561,892.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	10,954.96	Less Last Year	102,549.96	(4b)	-91,595.00	
					-91,595.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					332,031.89	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 MAC	21,838.87	0.17	21,838.70
002 MISSOULA ELECTRIC COOP	1,500.00	657.00	843.00
007 CSCT MEDICACE PASS THROUGH	307,355.80	263,464.60	43,891.20
031 EXXON Grant	500.00	108.48	391.52
043 Heman Foundation - Smartboards	50,000.00	0.00	50,000.00
044 Heman - Advanced Learning	3,000.00	0.00	3,000.00
136 Gifted and Talented	2,775.00	2,724.38	50.62
145 Title II, Part A, Teacher/Principal Train/Recruit	2,987.00	2,987.04	-0.04
146 Title II Part A	49,888.00	49,888.00	0.00
216 Small Rural School Achievement Program	14,149.00	14,149.00	0.00
314 Title I Improving Basic Programs	0.00	12.87	-12.87
315 Title I Improving Basic Programs	26,712.00	20,870.98	5,841.02
316 Title I Improving Basic Programs	122,901.00	124,582.38	-1,681.38
776 IDEA Part B (Trans from Coop)	82,448.00	82,448.00	0.00
Total	686,054.67	561,892.90	124,161.77



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Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	33,745.32	29,049.16
	1112 District Levy - Personal Property	58.76	337.23
	1113 District Levy - Heavy Motor Vehicles	0.00	10.47
	1114 District Levy - Pers Prop/Mobile Homes	277.02	478.35
	1190 Penalties and Interest on Taxes	127.34	81.44
	1510 Interest Earnings	35.47	57.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>34,243.91</u>	<u>30,014.39</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries	25,654.41	27,760.26
			2XX Personal Services - Employee Benefits	4,957.92	2,717.46
			3XX Purchased Professional and Technical Services	100.00	100.00
			6XX Supplies and Materials	0.00	44.44
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	0.00	1,246.98
			2XX Personal Services - Employee Benefits	0.00	172.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>30,712.33</u>	<u>32,041.56</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance					17,903.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,014.39 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					32,041.56 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,876.13 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	77.75	138.27
	5300 Operating Transfers from Other Funds	0.00	10,743.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77.75	10,881.27

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						32,871.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,881.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						43,752.39 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	56,883.01	54,008.78
	1112 District Levy - Personal Property	114.92	590.36
	1113 District Levy - Heavy Motor Vehicles	0.00	19.50
	1114 District Levy - Pers Prop/Mobile Homes	515.19	825.96
	1190 Penalties and Interest on Taxes	238.53	145.66
	1510 Interest Earnings	70.51	355.66
	1900 Other Revenue from Local Sources	4,477.52	0.00
	1945 Fees - Users/Resale of Supplies	303.52	0.00
	3281 State Technology Aid	3,970.90	3,938.72
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,574.10	59,884.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	14,484.93	0.00
			2XX	Personal Services - Employee Benefits	5,425.95	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				19,910.88	0.00	

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						78,661.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,884.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	12,618.30	Less Last Year	100.48	(4b)	12,517.82
						12,517.82 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						151,064.38 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	626.80	77.34
	1190 Penalties and Interest on Taxes	6.55	0.00
	1510 Interest Earnings	655.13	1,249.99
	3445 State Combined Fund School Block Grant	17,784.48	17,784.48
	3447 SB96 Combined Block Grant Reimbursement	522.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,595.56	19,111.81

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance	289,446.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,111.81	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	308,558.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	2,225.80	217.28
	1112 District Levy - Personal Property	0.00	18.59
	1114 District Levy - Pers Prop/Mobile Homes	70.37	0.00
	1190 Penalties and Interest on Taxes	40.89	5.70
	1510 Interest Earnings	131.15	214.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,468.21	455.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			830 Special Assessments	6,148.15	3,547.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,148.15	3,547.94

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	52,717.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	455.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,547.94	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	49,624.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	119.07	0.00
	1112 District Levy - Personal Property	34.74	0.00
	1190 Penalties and Interest on Taxes	30.63	0.00
	1510 Interest Earnings	280.96	444.95
	1900 Other Revenue from Local Sources	0.00	387.10
	1910 Rentals	1,000.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,465.40	1,332.05

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		23XX	Support Services - General Administration		
			5XX Other Purchased Services	6,960.05	0.00
		25XX	Support Services - Business		
			5XX Other Purchased Services	5,653.35	0.00
		26XX	Operation and Maintenance of Plant Services		
			5XX Other Purchased Services	5,653.36	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,266.76	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	122,828.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,332.05	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	20,016.76	(4b)
	-20,016.76	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	104,144.15	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

76 - Instructional Materials Ctr Internal Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 76
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	63.95	147.56
	1970 Services Provided Other Funds	13,708.00	26,304.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,771.95	26,451.56

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 76	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	4,935.00	9,334.00
			6XX	Supplies and Materials	800.00	1,000.00
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	9,168.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				5,735.00	19,502.00	

Schedule Of Changes Worksheet						Fund Code 76
Beginning Fund Balance						44,385.54 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						26,451.56 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						19,502.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						51,335.10 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	69.48	24.77
	5700 Resources Transferred from Other School Districts or Cooperatives	34,558.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,628.20	24.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	36,450.00	0.00
			5XX Other Purchased Services	7,000.00	0.00
			6XX Supplies and Materials	450.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				43,900.00	0.00

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	5,887.45	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,912.22	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	47,042.42	48,707.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>47,042.42</u>	<u>48,707.69</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	46,421.74	47,611.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>46,421.74</u>	<u>47,611.82</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	38,808.50	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	48,707.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,611.82	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	39,904.37	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	69,740.79	87,774.33
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	65,223.00	70,698.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,665,182.88	1,562,421.96
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	77,336.67	85,818.47
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX 26XX 41X	Energy Utility Services	102,232.89	91,352.91
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	780.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	92,080.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	92,080.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	30,693.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	132,596.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	626,460.82
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	289,165.00	93,520.00	0.00	0.00	0.00
280	1XXX	2XX	59,731.07	45,700.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	31,803.97	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	91.89	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	106,448.89	0.00	0.00	0.00	0.00
Totals			487,240.82	139,220.00	0.00	0.00	0.00

626,460.82

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	126,074.00	0.00	0.00	0.00	126,074.00
Land Improvements	816,075.00	0.00	0.00	0.00	816,075.00
Buildings	3,421,962.00	31,990.00	0.00	0.00	3,453,952.00
Machinery and Equipment	178,689.00	1,523.00	0.00	0.00	180,212.00
Totals at Historical Cost	4,542,800.00	33,513.00	0.00	0.00	4,576,313.00
Depreciation					
Improvement Accum	262,942.00	37,522.00	37,061.00	0.00	337,525.00
Building Accum	1,603,239.00	0.00	77,339.00	0.00	1,680,578.00
Machinery and Equipment Accum	110,696.00	0.00	13,423.00	9,168.00	114,951.00
Total Accumulated Depreciation	1,976,877.00	37,522.00	127,823.00	9,168.00	2,133,054.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,565,923.00	-4,009.00	-127,823.00	-9,168.00	2,443,259.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	79,370.00	0.00	0.00
Support Services Staff (22XX)	1,054.00	0.00	0.00
General Administration (23XX)	769.00	0.00	0.00
School Administration (24XX)	4,087.00	0.00	0.00
Financial Administration (25XX)	384.00	0.00	0.00
Operations and Maintenance (26XX)	9,631.00	0.00	0.00
Transportation (27XX)	1,749.00	0.00	0.00
Food Service (31XX)	5,285.00	0.00	0.00
Unallocated	25,490.00	0.00	0.00
Total Depreciation for FY2016	127,819.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0588-12766775

32 Missoula County

0588 Lolo Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	267,603.00	37,185.00	0.00	0.00	304,788.00	0.00	304,788.00
Other Post Employment Benefits	16,190.00	7,140.00	0.00	0.00	23,330.00	0.00	23,330.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	283,793.00	44,325.00	0.00	0.00	328,118.00	0.00	328,118.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0588-12766775

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0588 Lolo Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	497,088.92	92,024.07	0.00	589,112.99
Net Pension - TRS	3,049,373.00	245,555.00	0.00	3,294,928.00